

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**Fiscal Year July 1, 2023 - June 30, 2024****County Name: CASS COUNTY County Number: 15**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/25/2023 Meeting Time: 09:00 AM Meeting Location: 5 W 7th St, Atlantic, Iowa 50022

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
<https://www.casscountya.gov/>County Telephone Number
(712) 243-4570

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,865,716	8,144,940	7,859,296	6.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	282,988	458,615	446,916	
Net Current Property Taxes	4	8,582,728	7,686,325	7,412,380	
Delinquent Property Tax Revenue	5	1,000	1,000	1,633	
Penalties, Interest & Costs on Taxes	6	32,300	32,300	51,206	
Other County Taxes/TIF Tax Revenues	7	1,862,645	1,889,525	1,909,075	-1.22
Intergovernmental	8	6,257,941	7,247,103	6,493,336	
Licenses & Permits	9	17,590	21,090	89,878	
Charges for Service	10	366,140	387,790	391,387	
Use of Money & Property	11	337,129	106,864	128,217	
Miscellaneous	12	641,210	296,458	1,560,947	
Subtotal Revenues	13	18,098,683	17,668,455	18,038,059	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	2,000,000	
Operating Transfers In	15	5,149,057	5,091,395	4,961,487	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	23,247,740	22,759,850	24,999,546	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,837,821	3,369,335	3,063,770	11.92
Physical Health and Social Services	19	543,285	583,739	481,622	6.21
Mental Health, ID & DD	20	0	0	454,178	
County Environment and Education	21	1,010,058	796,846	509,369	40.82
Roads & Transportation	22	8,140,171	7,932,300	5,768,787	18.79
Government Services to Residents	23	635,492	598,203	558,980	6.62
Administration	24	3,217,261	2,404,911	2,605,694	11.12
Nonprogram Current	25	125,000	386,000	156,414	-10.60
Debt Service	26	832,454	832,627	751,706	5.23
Capital Projects	27	7,314,827	3,892,499	2,349,235	76.46
Subtotal Expenditures	28	25,656,369	20,796,460	16,699,755	
Other Financing Uses:					
Operating Transfers Out	29	5,149,057	5,091,395	4,961,487	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	30,805,426	25,887,855	21,661,242	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,557,686	-3,128,005	3,338,304	
Beginning Fund Balance - July 1,	33	12,364,865	15,492,870	12,154,566	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,466,364	10,726,213	12,176,878	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,340,815	1,638,652	3,315,992	
Total Ending Fund Balance - June 30,	40	4,807,179	12,364,865	15,492,870	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,721,813				
Rural Only Levies*:	3,143,903	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	652,385	Any special district tax rates not included.			
Utility Replacement Excise Tax:	255,995				

Explanation of any significant items in the budget or additional virtual meeting information:

- **NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-